

**Lakeland Union High School District
2021-22
Charter School Authorizer Annual Report**

Authorizer Annual Report Checklist

When completing the Charter School Authorizer Annual Report, verify that:

- All sections of the report are present, and all schedules are completed and attached.
- For school district authorizers, the schedule of authorizer operating costs has been included as a supplement to the school district's annual audited financial statements submitted to DPI.
- The report has been completed at the authorizer level, rather than completed for an individual school.
- Authorizer operating costs have been identified in Section VI. This section should not be left blank.
- The operating costs reported in Section VI reflect **only** the costs the authorizing entity incurred while fulfilling the duties under Wis. Stat. s. 118.40 (3m)(a) to (e) which include:
 - Soliciting and evaluating charter school applications,
 - Considering the principles and standards for quality authorizing established by the National Association of Charter School Authorizers,
 - Giving preference in the awarding of contracts for the operation of charter schools that serve children at risk,
 - Approving high-quality charter schools that meet identified educational needs and promote a diversity of educational choices, and
 - Monitoring the performance and compliance with Wis. Stat. s. 118.40 of each charter school with which it contracts.

The operating costs in this section should **not** reflect the operating costs for the authorized charter school(s).

- The total amounts reported in Section VI and Section VII are not the same. As noted above, Section VI should only include operating costs the authorizing entity incurred while fulfilling the duties under Wis. Stat. 118.40 (3m)(a) to (e); while Section VII should include the costs of services the authorizing entity provided to the charter schools with which it contracts.
- Costs reported in Section VII are only the costs of services provided to the charter school(s). Examples of the types of costs that should be reported in this section include but are not limited to: costs for business office services, costs for food services, curriculum services, professional development services, etc.

For further instructions and requirements related to completing each section of this report see the charter school authorizer annual report technical assistance document at <http://dpi.wi.gov/sms/charter-schools/information-authorizers>.

SECTION I: AUTHORIZER INFORMATION

Authorizing Entity:	Lakeland Union High School District
Authorizer Address:	9573 State Hwy. 70, Minocqua, WI, 54548
Authorizer Contact Person:	Rebecca Jablonski

Contact Person Title:	Director of Pupil Services
Contact Person Phone:	715-356-5252 x 3665
Contact Person Email:	jablonski@lakelandunion.org

SECTION II: CHARTER SCHOOL INFORMATION

(Add additional lines or attach additional sheets, if necessary.)

Charter Schools Currently Under Contract:			
School Name:	Contract Start Date:	Contract Expiration Date:	Grades Served:
Lakeland STAR Academy - Lakeland STAR Charter Schools Corporation	07/01/21	06/30/2022	9-12

Charter Schools with Non-renewed or Revoked Contract:			
School Name:	Contract Start Date:	Date of Non-renewal or Revocation:	Reason for Non-renewal or Revocation:

Charter Schools Currently Under Contract that have not Opened:		
School Name:	Contract Start Date:	Date School will Open:

Charter Schools that Closed:		
School Name:	Date of School Closure:	Reason for Closure:

SECTION III: ACADEMIC PERFORMANCE OF CHARTER SCHOOLS

Below are the academic assessment outcomes of students at Lakeland STAR Academy as they relate to

the goals of the Charter School contract for the 21-22 school year. Please note, data demonstrating the attainment or failure to meet some goals was not provided.

- 60% of all LSA students will meet all annual learning targets outlined in their IEP. This will increase by 5% each year. Review of all available data toward each student's progress in meeting this objective will occur at least quarterly during quarterly full-team IEP Progress reviews.
 - 90% of students have met all annual learning targets outlined in their IEP.
- 80% of students will achieve one grade level annually on the STAR Reading.
 - 56% of LSA students have achieved one grade level
- 65% of students in year one, increasing by 5% each year, will meet their goal, as identified in their IEP, for transition such as obtaining a competitive job, participating in job shadowing, internship, employer-based volunteer activities that train students for employment, participating in a college-readiness activity, and/or life-skills activity (e.g. learning a key skill for living independently).
 - 90% of LSA students have met this annual goal.
- 70% of students with ASD will make annual progress in Social Communication demonstrated by moving up at least one level annually in at least one of the three areas measured by the Social Communication Profile Characteristic Summary.
 - 100% of LSA students achieved one level or higher (Charter's response)
 - Data was not provided from the charter school regarding this goal.
- 55% of students after their first full year of enrollment will demonstrate increased ability for self-regulating their behaviors. This will increase by 10% each following year of enrollment.
 - 75% of LSA students have met this target to date (charter's response)
 - Data was not provided from the charter school regarding this goal.

SECTION IV: FINANCIAL PERFORMANCE OF CHARTER SCHOOLS

Overall, the contract has historically lacked fiscal language that guided either board (LUHS or STAR) about how to operate within a budget or to find a balance between funds allocated to STAR and LUHS students. STAR was over budget which was predicted. The expense breakdown is in the table below. As you can see, the charter ran a deficit of about \$222,000 which is approximately 20% over budget. This is with several positions not being filled during the year due to hiring challenges; had positions been filled, the deficit would be greater. There is also not a clear rationale for revenue so some of that deficit amount may be overstated. Without getting into too much detail, the school has significant financial challenges related to sustainability. The contract for the charter school was renewed for five years by the Lakeland Union High School District Board of Education. Due to deficit spending from the charter school, the district will be seeking a contract addendum in the upcoming school year to better navigate the budget planning and management process.

SECTION V: OTHER CONTRACT TERMS AND EXPECTATIONS (OPTIONAL)

Not applicable at this time.

SECTION VI: AUTHORIZER OPERATING COSTS

The contract does not dictate exactly what is and is not counted and/or provided so we used prudent judgment to include a prorated amount of wages and benefits for the following positions:

- Superintendent (10%)
 - Steering committee support, relationship management between the LUHS and STAR boards, leadership guidance, employee support (hire, fire, recruitment, evaluation, etc.), public relations, etc.
- Business Official (10%)
 - Risk management, budget creation and management, inter-school budget reporting

between LUHS and the elementaries, compliance with local/state/federal purchasing policies/laws, medicaid reporting, and contract management with respect to both the main charter contract and contracts it pursues with its vendors, etc.

- Director of Special Education & Pupil Services (10%)
 - IEP compliance, medicaid administration, pupil services support (academic and career planning), etc.

These three positions have key administrative oversight responsibilities related to the contractual relationship between LUHS and STAR and/or compliance with state or federal regulations/programs.

The other costs included here are legal costs related to reviewing the charter contract, or navigating legal issues related to charter school staff conduct for things such as nonrenewal, Title IX, evaluation, and other applicable scenarios. The breakdown by object is available in the appendix of this document.

SECTION VII: SERVICES PROVIDED TO CHARTER SCHOOLS

LUHS provides various services to the charter school that are not directly charged. The key services are as follows:

- Nursing services at a variety of levels including student injury management, medication administration, IEP compliance, etc.
- General Administration: Record keeping, open meeting compliance, board communication, support for the superintendent working on charter school issues, etc.
- Business Services: Bookkeeping, payroll, accounts payable, budget management, cash-flow management, specialty billing services, etc.
- Facility Services: facilitating maintenance projects for broken building components and equipment, scheduling of cleaning staff, ordering supplies for common areas (bathrooms, classrooms, etc.), snow plowing, etc.
- Transportation Services: This is an incidental benefit for students because they can walk over to LUHS and gain access to regular transportation to and from school.
- Food Services: This is an incidental benefit for students because they can walk over to LUHS and gain access to the LUHS food program.
- Technology Services: This includes support for technology related issues that are corrected through the help-desk system whether it is related to staff or students.
- Instructional Services: Many students at the charter school attend classes at LUHS which are not directly billed to the charter budget. Those costs were determined by the average salary and benefit cost of regular education teachers at LUHS broken down to an estimated per class, per semester cost per student. There were 67 classes registered for the first semester and 64 classes registered for the second semester. All classes are within walking distance and accessible to students at the STAR building that is on campus.

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Section V

REVIEW OF ALL REVENUES & EXPENSES ASSOCIATED WITH STAR ACADEMY

FISCAL YEAR ENDING (06-30-2022)

FY22 STAR Financials Review				
Revenue Analysis				
Fund	Source	Description	Academy	
10	211	Local Taxes	\$ 213,235.29	
10	242	Charter Schools Grant	\$ 78,010.26	
10	291	Local Donations (HY Found	\$ 335,862.07	
10	292	Student Fees	\$ 529.00	
10	349	Payment from WI District	\$ -	
10	694	Sparsity Aid	\$ -	
10	695	Per-Pupil Aid	\$ -	
10	721	Impact Aid	\$ -	
21	291	Other Gifts	\$ 2,639.00	
27	242	Charter School Grant	\$ 2,411.00	
27	349	Payment from WI District		
27	581	Medicaid Thru CESA	\$ 46,341.35	
27	611	State Spec. Ed. Aid	\$ 242,556.51	
27	625	High Cost Spec. Ed. Aid	\$ 16,794.51	
27	730	Flow-Thru	\$ 6,643.97	
Total Revenue by Entity			\$ 945,022.96	
Expense Analysis				
Fund	Project	Description	Academy	Administrative
10	000	Various Discretionary Func	\$ 278,472.07	\$ 32,701.17
10	360	Charter School Grant	\$ 58,238.13	\$ 19,772.13
27	011	Aid-Eligible Spec. Ed.	\$ 679,368.75	\$ 73,721.95
27	019	Aid-Eligible Spec. Ed.	\$ 29,596.83	
27	341	Flow-Thru	\$ 10,757.98	\$ 125.00
27	360	Charter School Grant	\$ 2,411.00	\$ -
Subtotal Expenses by Location			\$ 1,058,844.76	\$ 126,320.25
10	Reallocation of 805 Level Expenses		\$ 44,756.64	
27	Reallocation of 805 Level Expenses		\$ 62,987.10	TRUE
Total Expense by Charter Contract			\$ 1,166,588.50	
Net Surplus (Loss) by Charter Contract			\$ (221,565.54)	

Lakeland Union High School District

Section VI

SCHEDULE OF LAKELAND STAR ACADEMY AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING (06-30-2022)

STAR Charter Authorizer Costs		
Object	Description	Cost
100	Salaries	\$ 35,594
200	Benefits	\$ 9,201
300	Purchased Services	\$ 16,088
Total Costs		\$ 60,882

LAKELAND UNION HIGH SCHOOL DISTRICT

SECTION VII

SCHEDULE OF LAKELAND STAR ACADEMY CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING (06-30-2022)

STAR Charter Service Costs		
Object	Description	Cost
214000	Nursing Services	\$ 2,755
230000	General Administration	\$ 4,424
252000	Business Services	\$ 8,469
253000	Facility Services	\$ 1,665
256710	Transportation Services	\$ 20,705
257000	Food Services	\$ 8,552
295000	Technology Services	\$ 6,161
436000	Instructional Services	\$ 43,405
Total Costs		\$ 96,137